

**United States District Court**  
EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION

UNITED STATES OF AMERICA	§	
	§	
V.	§	CASE NO. 4:04CR28
	§	(Judge Schneider/Judge Bush)
ROBERT J. BESHIRS (01), and	§	
TIMOTHY E. SOUTHWELL (03)	§	

**MEMORANDUM ADOPTING REPORT AND  
RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE**

Came on for consideration the above-referenced criminal action, this Court having heretofore ordered this case be referred to Magistrate Judge Don D. Bush for purposes of determining the proper amount of restitution owed by the defendants.

The report of the United States Magistrate Judge, which contains proposed findings of fact and recommendations for the appropriate amount of restitution in this matter, has been presented for consideration. The Court having made a *de novo* review of the objections raised by the Defendants, is of the opinion that the findings and conclusions of the Magistrate Judge are correct, and the objections of the Defendants are without merit. Therefore, the Court hereby adopts the findings and conclusions of the Magistrate Judge as the findings and conclusions of this Court. It is, therefore,

**ORDERED** that the Magistrate Judge's Report is **ADOPTED** as the opinion of the Court. It is further

**ORDERED** that Defendants are assessed restitution in the amount of \$2,190,502.00.

**SIGNED this 7th day of December, 2006.**

A handwritten signature in black ink, reading "Michael H. Schneider", written over a horizontal line.

MICHAEL H. SCHNEIDER  
UNITED STATES DISTRICT JUDGE